

Glenda Wiles

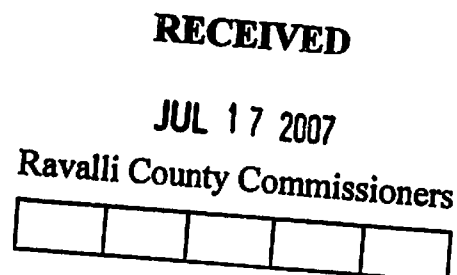
From: MACO Information [macopb@maco.cog.mt.us]
Sent: Tuesday, July 17, 2007 10:30 AM
Subject: Gas Tax Allocations Spreadsheet

Good morning-

Here is the 2008 Gas Tax Allocations spreadsheet that goes with the email sent out yesterday. The email is shown below.

Have a great week -

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Attached is an Excel File showing the Gas Tax distribution for Fiscal Year 2008. The spreadsheet also shows the payment for last year and the gain or loss. The allocations are based upon the formula contained in 15-70-101 MCA and 7-14-102(2) MCA. Changes from one year to the next occur due to increases or decreases in any of the factors. Because the total appropriation is a fixed amount, any changes in the factors in the formula, causes a change in the percentage of the total each entity receives.

For counties, the factors are rural road mileage, population and land area. The majority of the shift is due to population changes and the percentage each county represents of the total state population. The percentage of rural road mileage also changes when the mileage is increased or decreased in a county causing a shift in the allocation.

The Montana Department of Transportation sent me the amounts for the cities this year so I have also included that information.

Harold Blattie, Executive Director
 Montana Association of Counties

15-70-101. Disposition of funds. (1) All taxes collected under this chapter must, in accordance with the provisions of 15-1-501, be placed in a highway revenue account in the state special revenue fund to the credit of the department of transportation. All interest and income earned on the account must be deposited to the credit of the account and any unexpended balance in the account must remain in the account. Those funds allocated to cities, towns, counties, and consolidated city-county governments in this section must, in accordance with the provisions of 15-1-501, be paid by the department of transportation from the state special revenue fund to the cities, towns, counties, and consolidated city-county governments.

7/17/2007

(2) The amount of \$16,766,000 of the taxes collected under this chapter is statutorily appropriated, as provided in 17-7-502, to the department of transportation and must be allocated each fiscal year on a monthly basis to the counties, incorporated cities and towns, and consolidated city-county governments in Montana for construction, reconstruction, maintenance, and repair of rural roads and city or town streets and alleys, as provided in subsections (2)(a) through (2)(c):

(a) The amount of \$100,000 must be designated for the purposes and functions of the Montana local technical assistance transportation program in Bozeman.

(b) The amount of \$6,306,000 must be divided among the various counties in the following manner:

(i) 40% in the ratio that the rural road mileage in each county, exclusive of the national highway system and the primary system, bears to the total rural road mileage in the state, exclusive of the national highway system and the primary system;

(ii) 40% in the ratio that the rural population in each county outside incorporated cities and towns bears to the total rural population in the state outside incorporated cities and towns;

(iii) 20% in the ratio that the land area of each county bears to the total land area of the state.

(c) The amount of \$10,360,000 must be divided among the incorporated cities and towns in the following manner:

(i) 50% of the sum in the ratio that the population within the corporate limits of the city or town bears to the total population within corporate limits of all the cities and towns in Montana;

(ii) 50% in the ratio that the city or town street and alley mileage, exclusive of the national highway system and the primary system, within corporate limits bears to the total street and alley mileage, exclusive of the national highway system and primary system, within the corporate limits of all cities and towns in Montana.

(3) (a) For the purpose of allocating the funds in subsections (2)(b) and (2)(c) to a consolidated city-county government, each entity must be considered to have separate city and county boundaries. The city limit boundaries are the last official city limit boundaries for the former city unless revised boundaries based on the location of the urban area have been approved by the department of transportation and must be used to determine city and county populations and road mileages in the following manner:

(i) Percentage factors must be calculated to determine separate populations for the city and rural county by using the last official decennial federal census population figures that recognized an incorporated city and the rural county. The factors must be based on the ratio of the city to the rural county population, considering the total population in the county minus the population of any other incorporated city or town in the county.

(ii) The city and county populations must be calculated by multiplying the total county population, as determined by the latest official decennial census or the latest interim year population estimates from the Montana department of commerce as supplied by the United States bureau of the census, minus the population of any other incorporated city or town in that county, by the factors established in subsection (3)(a)(i).

(b) The amount allocated by this method for the city and the county must be combined, and single monthly payments must be made to the consolidated city-county government.

(4) All funds allocated by this section to counties, cities, towns, and consolidated city-county governments must be used for the construction, reconstruction, maintenance, and repair of rural roads or city or town streets and alleys or for the share that the city, town, county, or consolidated city-county government might otherwise expend for proportionate matching of federal funds allocated for the construction of roads or streets that are part of the primary or secondary highway system or urban extensions to those systems. The governing body of a town or third-class city, as defined in 7-1-4111, may each year expend no more than 25% of the funds allocated to that town or third-class city for the purchase of capital equipment and supplies to be used for the maintenance and repair of town or third-class city streets and alleys.

(5) All funds allocated by this section to counties, cities, towns, and consolidated city-county governments must be disbursed to the lowest responsible bidder according to applicable bidding procedures followed in all cases in which the contract for construction, reconstruction, maintenance, or repair is in excess of \$25,000.

(6) For the purposes of this section in which distribution of funds is made on a basis related to population, the population must be determined annually for counties and biennially for cities according to the latest official decennial census or the latest interim year population estimates from the Montana department of commerce as supplied by the United States bureau of the census.

(7) For the purposes of this section in which determination of mileage is necessary for distribution of funds, it is the responsibility of the cities, towns, counties, and consolidated city-county governments to furnish to the department of transportation a yearly certified statement indicating the total mileage within their respective areas applicable to this chapter. All mileage submitted is subject to review and approval by the department of transportation.

(8) Except by a town or third-class city as provided in subsection (4), the funds authorized by this section may not be used for the purchase of capital equipment.

(9) Funds authorized by this section must be used for construction and maintenance programs.

7-14-102. Allocation of state funds for public transportation. (2) One-half of the funds appropriated for the purposes of this section must be paid by the department of transportation to the counties of the state in the manner provided in 15-70-101(2)(b). Money distributed to counties under this section must be used by the counties for highway or other transportation purposes.

(3) The department of transportation may adopt rules for the keeping of accounts for and otherwise implementing this section.

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COUNTY	M.C.A. 15-70-101 Allocation Funds	M.C.A. 7-14-102(2) Allocation Funds	County Total Allocation FY 2008	County FY-2007 ALLOCATION	Difference
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CITY FISCAL YEAR 2008 GAS TAX ALLOCATIONS							
City Allocations				Page 2 of 2			
CITY	City Total Allocation FY 2008	CITY SFY2007 ALLOCATION	Difference	CITY	City Total Allocation FY 2008	CITY SFY-2007 ALLOCATION	Difference
ALBERTON	\$10,429	\$10,451	(\$22)	JOLIET	\$12,305	\$12,295	\$10
ANACONDA	\$109,048	\$110,758	(\$1,707)	JORDAN	\$14,638	\$14,940	(\$302)
BAINVILLE	\$11,219	\$11,238	(\$19)	JUDITH GAP	\$7,406	\$7,324	\$82
BAKER	\$48,368	\$49,478	(\$1,110)	KALISPELL	\$342,226	\$324,774	\$17,451
BEARCREEK	\$4,150	\$4,204	(\$54)	KEVIN	\$10,187	\$10,277	(\$90)
BELGRADE	\$124,456	\$124,505	(\$49)	LAUREL	\$127,804	\$129,505	(\$1,701)
BELT	\$14,404	\$14,387	\$17	LAVINA	\$8,506	\$8,530	(\$25)
BIG SANDY	\$23,198	\$23,680	(\$483)	LEWISTOWN	\$136,450	\$135,172	\$1,278
BIG TIMBER	\$45,428	\$46,315	(\$888)	LIBBY	\$63,199	\$64,168	(\$969)
BILLINGS	\$1,737,143	\$1,732,721	\$4,422	LIMA	\$11,480	\$11,236	\$244
BOULDER	\$35,679	\$35,850	(\$170)	LIVINGSTON	\$147,704	\$139,212	\$8,492
BOZEMAN	\$605,810	\$583,784	\$22,026	LODGE GRASS	\$13,065	\$13,291	(\$226)
BRIDGER	\$20,726	\$20,350	\$376	MALTA	\$50,057	\$50,976	(\$919)
BROADUS	\$15,967	\$16,481	(\$514)	MANHATTAN	\$40,529	\$35,656	\$4,873
BROADVIEW	\$5,963	\$6,083	(\$119)	MEDICINE LAKE	\$11,743	\$12,006	(\$263)
BROCKTON	\$6,310	\$6,433	(\$123)	MELSTONE	\$6,875	\$6,981	(\$106)
BROWNING	\$22,160	\$22,537	(\$377)	MILES CITY	\$185,813	\$190,146	(\$4,332)
BUTTE	\$615,800	\$625,030	(\$9,230)	MISSOULA	\$1,078,393	\$1,070,599	\$7,793
CASCADE	\$18,431	\$18,804	(\$373)	MOORE	\$9,731	\$9,870	(\$139)
CHESTER	\$26,054	\$26,515	(\$461)	NASHUA	\$13,890	\$14,151	(\$261)
CHINOOK	\$35,368	\$36,051	(\$683)	NEIHART	\$4,179	\$4,243	(\$64)
CHOTEAU	\$55,092	\$55,607	(\$515)	OPHEIM	\$7,558	\$7,697	(\$139)
CIRCLE	\$21,687	\$21,942	(\$255)	OUTLOOK	\$5,429	\$5,534	(\$105)
CLYDE PARK	\$10,862	\$10,563	\$299	PHILIPSBURG	\$29,944	\$30,029	(\$85)
COLSTRIP	\$49,488	\$50,703	(\$1,214)	PINESDALE	\$20,511	\$20,779	(\$268)
COLUMBIA FALLS	\$87,957	\$86,916	\$1,041	PLAINS	\$26,583	\$26,650	(\$68)
COLUMBUS	\$50,380	\$50,993	(\$612)	PLENTYWOOD	\$44,347	\$45,541	(\$1,194)
CONRAD	\$62,483	\$63,838	(\$1,355)	PLEVNA	\$6,734	\$6,678	\$56
CULBERTSON	\$20,740	\$21,074	(\$334)	POLSON	\$101,974	\$99,381	\$2,583
CUT BANK	\$67,143	\$67,988	(\$844)	POPLAR	\$20,270	\$20,655	(\$385)
DARBY	\$17,023	\$16,856	\$167	RED LODGE	\$59,803	\$59,923	(\$120)
DEER LODGE	\$77,853	\$78,229	(\$375)	REXFORD	\$3,520	\$3,571	(\$51)
DENTON	\$11,515	\$11,700	(\$185)	RICHEY	\$9,109	\$9,281	(\$172)
DILLON	\$83,675	\$85,058	(\$1,383)	ROMAN	\$42,798	\$43,332	(\$534)
DODSON	\$6,105	\$6,129	(\$24)	ROUNDUP	\$55,693	\$56,712	(\$1,020)
DRUMMOND	\$9,165	\$9,197	(\$32)	RYEGATE	\$10,359	\$10,381	(\$21)
DUTTON	\$13,033	\$13,277	(\$244)	SACO	\$9,990	\$9,403	\$586
EAST HELENA	\$43,087	\$43,086	\$1	SAINT IGNATIUS	\$19,073	\$19,231	(\$158)
EKALAKA	\$16,147	\$16,462	(\$315)	SCOBEY	\$32,693	\$33,197	(\$504)
ENNIS	\$24,169	\$24,083	\$85	SHELBY	\$91,325	\$92,167	(\$842)
EUREKA	\$24,781	\$25,089	(\$308)	SHERIDAN	\$17,141	\$17,237	(\$96)
FAIRFIELD	\$17,931	\$18,258	(\$327)	SIDNEY	\$109,203	\$110,928	(\$1,725)
FAIRVIEW	\$26,309	\$26,678	(\$369)	STANFORD	\$16,228	\$16,453	(\$225)
FLAXVILLE	\$4,622	\$4,704	(\$82)	STEVENSVILLE	\$36,203	\$35,341	\$862
FORSYTH	\$53,372	\$54,352	(\$980)	SUNBURST	\$19,560	\$19,793	(\$233)
FORT BENTON	\$49,883	\$50,970	(\$1,087)	SUPERIOR	\$25,713	\$25,817	(\$105)
FORT PECK	\$14,120	\$14,369	(\$249)	TERRY	\$31,706	\$33,052	(\$1,346)
FROID	\$9,999	\$10,194	(\$195)	THOMPSON FALLS	\$38,925	\$39,537	(\$612)
FROMBERG	\$11,879	\$12,013	(\$135)	THREE FORKS	\$48,945	\$49,876	(\$931)
GERALDINE	\$12,749	\$12,918	(\$169)	TOWNSEND	\$42,682	\$43,208	(\$526)
GLASGOW	\$69,668	\$71,356	(\$1,688)	TROY	\$21,890	\$21,977	(\$87)
GLENDAVE	\$101,042	\$102,009	(\$968)	TWIN BRIDGES	\$11,545	\$11,693	(\$148)
GRASS RANGE	\$5,711	\$5,794	(\$83)	VALIER	\$27,118	\$27,635	(\$517)
GREAT FALLS	\$1,004,077	\$1,025,328	(\$21,248)	VIRGINIA CITY	\$12,670	\$11,935	\$735
HAMILTON	\$89,434	\$88,372	\$1,062	WALKERVILLE	\$27,672	\$27,520	\$153
HARDIN	\$73,416	\$74,186	(\$770)	WEST YELLOWSTONE	\$30,591	\$31,172	(\$581)
HARLEM	\$20,825	\$21,233	(\$408)	WESTBY	\$6,394	\$6,538	(\$144)
HARLOWTON	\$28,782	\$29,385	(\$603)	WHITE SULPHUR SPRINGS	\$35,947	\$36,408	(\$461)
HAVRE	\$172,612	\$175,512	(\$2,900)	WHITEFISH	\$150,467	\$139,247	\$11,220
HELENA	\$525,897	\$529,691	(\$3,795)	WHITEHALL	\$25,855	\$25,641	\$214
HINGHAM	\$7,616	\$7,743	(\$127)	WIBAUX	\$19,249	\$19,686	(\$438)
HOBSON	\$10,456	\$10,804	(\$349)	WINIFRED	\$7,994	\$7,767	\$227
HOT SPRINGS	\$18,963	\$19,130	(\$167)	WINNETT	\$11,424	\$11,683	(\$260)
HYSHAM	\$11,345	\$11,755	(\$410)	WOLF POINT	\$57,618	\$59,124	(\$1,506)
ISMAY	\$4,162	\$4,228	(\$66)	TOTALS	\$10,360,000	\$10,360,000	\$0

COUNTY FISCAL YEAR 2008 GAS TAX ALLOCATIONS

COUNTY	M.C.A. 15-70-101 Allocation Funds	M.C.A. 7-14-102(2) Allocation Funds	County Total Allocation FY 2008	County FY-2007 ALLOCATION	Difference
City Allocations	\$143,504	\$1,707	\$145,210	\$146,142	(\$931)
BIG HORN	\$138,086	\$1,642	\$139,728	\$140,891	(\$1,162)
BLAINE	\$124,815	\$1,484	\$126,299	\$127,282	(\$983)
BROADWATER	\$55,456	\$660	\$56,116	\$53,969	\$2,146
CARBON	\$82,331	\$979	\$83,310	\$82,259	\$1,051
CARTER	\$64,486	\$767	\$65,253	\$65,578	(\$325)
CASCADE	\$211,740	\$2,518	\$214,259	\$216,344	(\$2,085)
CHOUTEAU	\$138,518	\$1,624	\$138,141	\$139,992	(\$1,850)
CUSTER	\$82,937	\$986	\$83,923	\$84,277	(\$354)
DANIELS	\$50,345	\$599	\$50,944	\$51,147	(\$204)
DAWSON	\$88,063	\$1,047	\$89,110	\$89,126	(\$16)
DEER LODGE	\$41,628	\$495	\$42,123	\$42,333	(\$210)
FALLON	\$50,828	\$605	\$51,433	\$51,825	(\$392)
FERGUS	\$130,912	\$1,557	\$132,469	\$133,179	(\$710)
FLATHEAD	\$467,636	\$5,562	\$473,197	\$474,318	(\$1,120)
GALLATIN	\$287,494	\$3,419	\$290,914	\$273,992	\$16,922
GARFIELD	\$85,840	\$1,021	\$86,861	\$90,559	(\$3,698)
GLACIER	\$115,800	\$1,377	\$117,177	\$117,607	(\$430)
GOLDEN VALLEY	\$33,705	\$401	\$34,106	\$33,949	\$157
GRANITE	\$56,100	\$667	\$56,768	\$56,948	(\$181)
HILL	\$137,628	\$1,637	\$139,265	\$139,804	(\$539)
JEFFERSON	\$99,571	\$1,184	\$100,755	\$99,656	\$1,099
JUDITH BASIN	\$63,710	\$758	\$64,467	\$64,720	(\$253)
LAKE	\$181,735	\$2,161	\$183,897	\$183,377	\$519
LEWIS AND CLARK	\$259,742	\$3,089	\$262,831	\$262,749	\$83
LIBERTY	\$57,238	\$681	\$57,919	\$58,198	(\$279)
LINCOLN	\$218,362	\$2,597	\$220,959	\$221,140	(\$181)
MADISON	\$114,706	\$1,364	\$116,070	\$115,254	\$816
MCCONE	\$69,653	\$828	\$70,481	\$70,434	\$47
MEAGHER	\$50,305	\$598	\$50,904	\$51,136	(\$233)
MINERAL	\$62,958	\$749	\$63,707	\$63,453	\$253
MISSOULA	\$318,645	\$3,790	\$322,435	\$318,852	\$3,583
MUSSELSHELL	\$56,881	\$677	\$57,558	\$60,629	(\$3,072)
PARK	\$113,084	\$1,345	\$114,429	\$114,960	(\$531)
PETROLEUM	\$36,326	\$432	\$36,758	\$36,974	(\$216)
PHILLIPS	\$116,529	\$1,386	\$117,915	\$119,232	(\$1,316)
PONDERA	\$71,341	\$848	\$72,190	\$72,403	(\$213)
POWDER RIVER	\$68,367	\$813	\$69,180	\$69,540	(\$361)
POWELL	\$70,365	\$837	\$71,202	\$71,481	(\$280)
PRAIRIE	\$42,833	\$509	\$43,342	\$43,585	(\$243)
RAVALLI	\$281,089	\$3,343	\$284,432	\$284,546	(\$114)
RICHLAND	\$90,818	\$1,080	\$91,898	\$92,871	(\$974)
ROOSEVELT	\$102,370	\$1,218	\$103,588	\$103,848	(\$260)
ROSEBUD	\$119,159	\$1,417	\$120,577	\$120,851	(\$275)
SANDERS	\$121,145	\$1,441	\$122,586	\$122,384	\$203
SHERIDAN	\$75,124	\$893	\$76,017	\$76,968	(\$950)
SILVER BOW	\$40,256	\$479	\$40,734	\$40,800	(\$65)
STILLWATER	\$92,547	\$1,101	\$93,648	\$92,308	\$1,340
SWEET GRASS	\$50,225	\$597	\$50,823	\$51,462	(\$639)
TETON	\$98,444	\$1,171	\$99,615	\$100,060	(\$445)
TOOLE	\$69,981	\$832	\$70,813	\$71,903	(\$1,090)
TREASURE	\$21,783	\$259	\$22,042	\$22,269	(\$227)
VALLEY	\$149,611	\$1,779	\$151,391	\$151,396	(\$5)
WHEATLAND	\$35,425	\$421	\$35,847	\$36,028	(\$181)
WIBAUX	\$28,861	\$343	\$29,204	\$29,498	(\$294)
YELLOWSTONE	\$270,957	\$3,223	\$274,179	\$274,511	(\$331)
Totals	\$6,306,000	\$75,000	\$6,381,000	\$6,381,000	\$0